

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-37

October 2, 1956

Amendment of Parts 225, 230, and 235 Relating
to the Bottling of Distilled Spirits

Bottlers of distilled spirits,
and others concerned:

1. The purpose of this circular is to provide information relative to amendment of 26 CFR Parts 225, 230, and 235 by Treasury Decision 6205, approved September 27, 1956, and published in the Federal Register for October 2, 1956. The amendment became effective upon publication.
2. Treasury Decision 6205 liberalizes the restriction in each of the several parts that strip stamps may not be concealed or obscured by any covering. Before amendment, bottling regulations prohibited the use of sealed wrappers or cartons for individual liquor bottles, unless such wrappers or cartons were transparent or were otherwise constructed so as to permit examination of both bottle indicia and strip stamp.
3. Under amended regulations, the use of sealed, opaque wrappers or cartons on individual liquor bottles is permissible, if such wrappers or cartons bear the legend "This package may be opened for examination by internal revenue officers".
4. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division